

# INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE  
ALCOHOL AND TOBACCO TAX DIVISION



Industry Circular No. 57-14

May 27, 1957

## RESTRICTIONS AS TO PRINTED MATTER ON PACKAGES OF TOBACCO PRODUCTS

### Manufacturers of tobacco, cigars, and cigarettes:

**Purpose.** The purpose of this industry circular is to modify Industry Circular No. 56-46, dated December 11, 1956, relative to certain printed matter that may be placed on packages of tobacco products removed from factories, operated under internal revenue permits and bonds, for domestic sale or consumption.

**Modification.** The second and third paragraphs of Industry Circular No. 56-46 are modified to read as follows:

"2. This Division has been informed that some manufacturers of tobacco products are removing such products from their factories in packages bearing printed matter indicating that the products are imported.

"3. Sections 26 CFR 270.146 and 275.135 require packages of tobacco products of domestic manufacture to bear the name and address of the manufacturer or his permit number. In addition, the regulations distinguish between domestic and imported tobacco products by means of appropriate marking requirements. In order to prevent confusion in the marketing of tobacco products, where such words as 'importer,' 'imported,' or wording in a foreign language conveying the same meaning, appear on packages of tobacco products produced in bonded internal revenue factories, there must also appear on such packages a conspicuous statement indicating domestic origin of the product, such as 'Made in U.S.A.' or 'Manufactured in the United States,' so as to avoid any misleading inference that the product was imported."

**Inquiries.** Inquiries in regard to this industry circular should refer to the number thereof and should be directed to the appropriate assistant regional commissioner (alcohol and tobacco tax).

Dwight E. Avis  
Director, Alcohol and Tobacco Tax Division

IRS - Washington, D. C. - 28617